



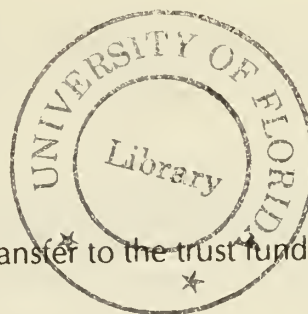
Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

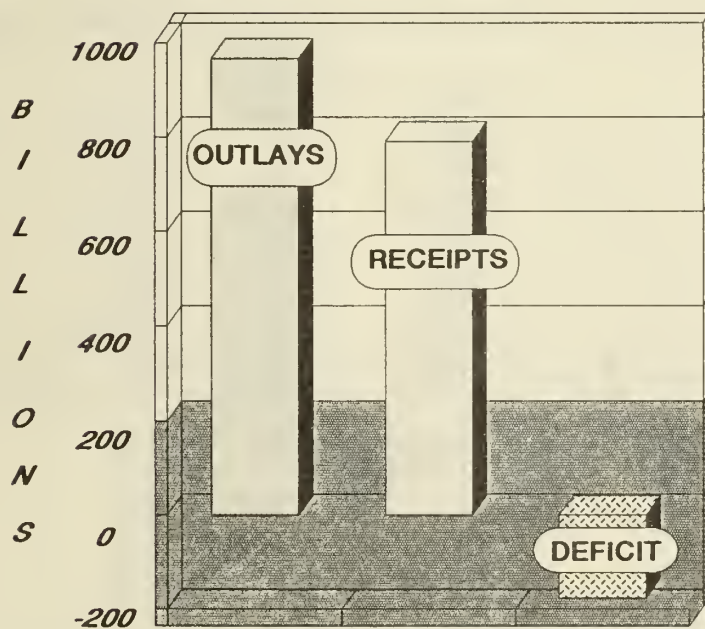
For Fiscal Year 1991 Through June 30, 1991, And Other Periods

Highlight

This issue includes the semiannual interest transfer to the trust funds.



RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH JUNE 1991



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Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[\$ millions]			
Period	Receipts	Outlays	Deficit/Surplus (-)
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	- 8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	- 41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	102,939	82,160	- 20,778
Year-to-Date	¹1,031,308	¹1,251,766	¹220,458
FY 1991			
October	76,986	108,270	31,285
November	70,507	118,142	47,635
December	101,900	109,212	7,311
January	100,713	99,023	- 1,690
February	67,657	93,834	26,177
March	64,805	105,876	41,071
April	140,380	110,249	- 30,131
May	63,560	116,906	53,346
June	103,389	105,849	2,460
Year-to-Date	789,896	967,359	177,464

¹ The receipt, outlay and deficit figures differ from the 1992 Budget released by the Office of Management and Budget on February 4, 1991 by a net of \$62 million, due mainly to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, June 1991 and Other Periods

[\$ millions]					
Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year ¹	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992) ¹
Total on-budget and off-budget results:					
Total receipts	103,389	789,896	1,091,440	777,578	1,165,029
On-budget receipts	76,322	566,266	793,153	564,368	849,775
Off-budget receipts	27,067	223,630	298,287	213,210	315,254
Total outlays	105,849	967,359	1,409,563	940,171	1,445,902
On-budget outlays	90,901	793,005	1,171,658	776,455	1,194,205
Off-budget outlays	14,948	174,354	237,905	163,716	251,697
Total surplus (+) or deficit (–)	– 2,460	– 177,464	– 318,123	– 162,593	– 280,874
On-budget surplus (+) or deficit (–)	– 14,579	– 226,739	– 378,505	– 212,088	– 344,430
Off-budget surplus (+) or deficit (–)	+ 12,119	+ 49,276	+ 60,382	+ 49,494	+ 63,557
Total on-budget and off-budget financing	2,460	177,464	318,123	162,593	280,874
Means of financing:					
Borrowing from the public	10,715	197,508	307,192	195,532	277,770
Reduction of operating cash, increase (–)	– 15,730	– 3,428	10,155	6,356	.....
By other means	7,475	– 16,616	776	– 39,294	3,104

¹Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

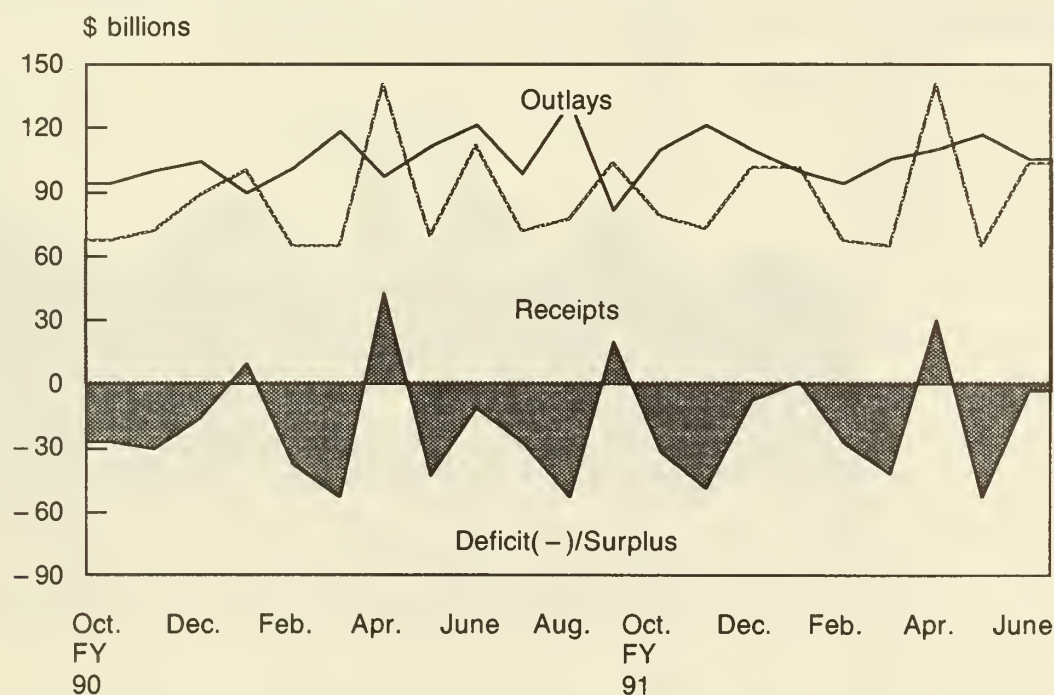


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991

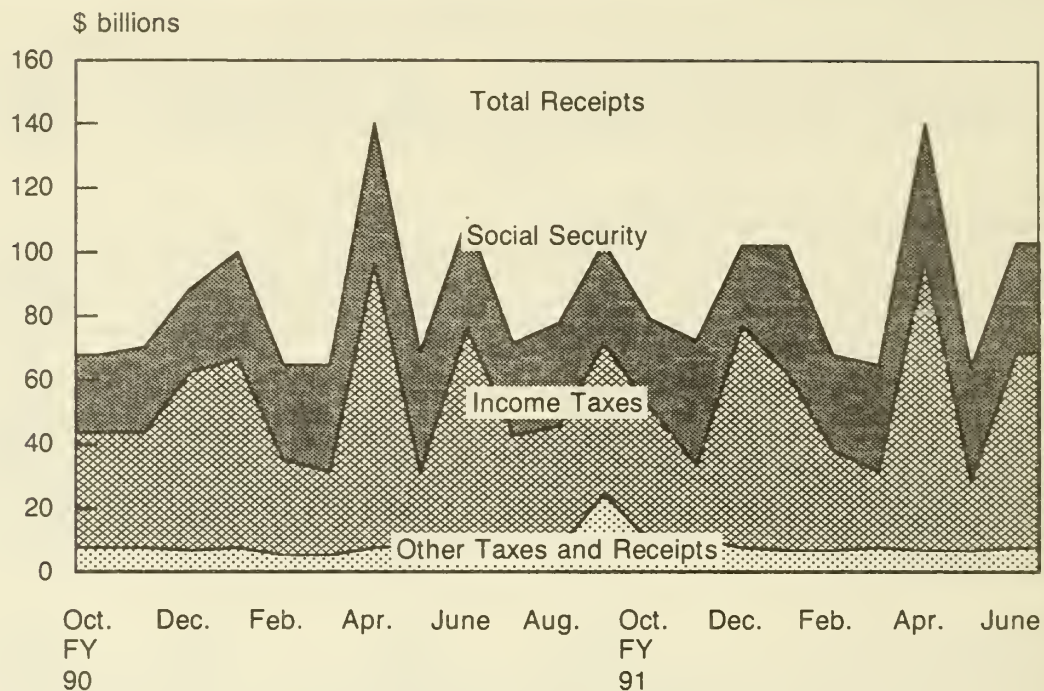


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991

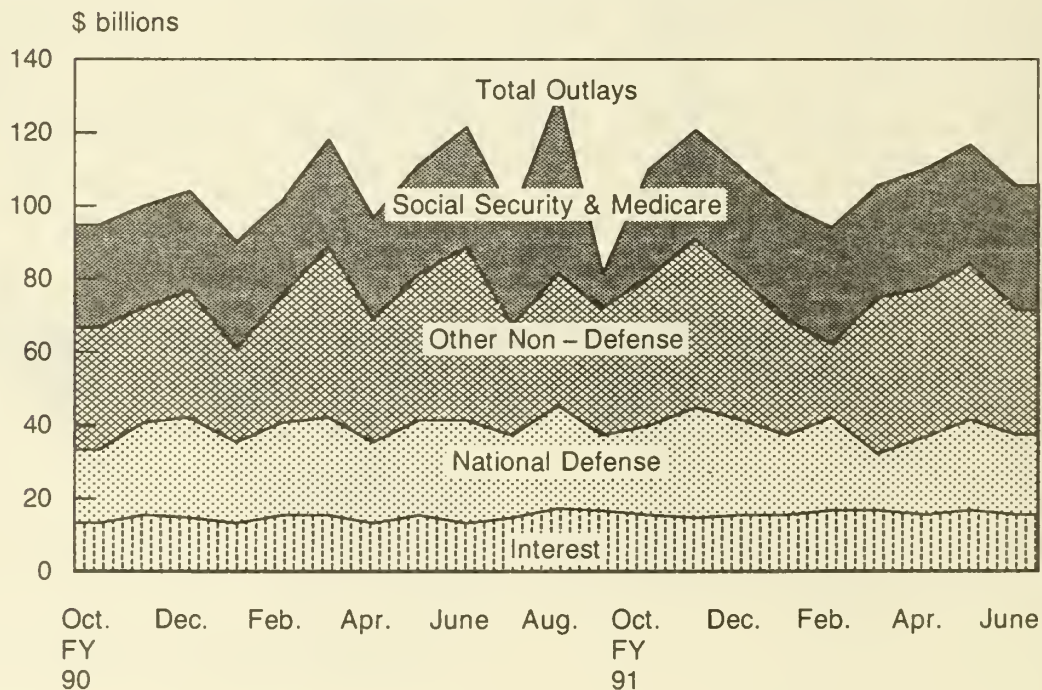


Table 3. Summary of Receipts and Outlays of the U.S. Government, June 1991 and Other Periods
[\$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	44,517	346,706	350,457	492,635
Corporation income taxes	16,540	76,431	72,498	95,866
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	27,067	223,630	213,210	298,287
Employment taxes and contributions (on-budget)	7,085	57,370	54,727	77,888
Unemployment Insurance	251	15,693	16,037	21,194
Other retirement contributions	355	3,412	3,407	4,586
Excise taxes	3,534	29,671	26,779	44,810
Estate and gift taxes	708	8,282	8,819	12,241
Customs duties	1,215	11,651	12,302	17,698
Miscellaneous receipts	2,117	17,050	19,342	26,236
Total Receipts	103,389	789,896	777,578	1,091,440
(On-budget)	76,322	566,266	564,368	793,153
(Off-budget)	27,067	223,630	213,210	298,287
Budget Outlays				
Legislative Branch	194	1,751	1,743	2,548
The Judiciary	139	1,384	1,131	2,056
Executive Office of the President	15	144	107	258
Funds Appropriated to the President	226	10,465	7,939	11,254
Department of Agriculture	3,818	43,481	36,997	55,432
Department of Commerce	166	1,978	2,808	2,796
Department of Defense—Military	21,090	190,788	219,424	295,651
Department of Defense—Civil	2,202	19,743	18,572	26,415
Department of Education	1,748	19,809	18,304	24,839
Department of Energy	1,117	9,224	9,310	13,539
Department of Health and Human Services, except Social Security	16,880	158,923	144,073	222,435
Department of Health and Human Services, Social Security	25,912	200,230	183,414	263,837
Department of Housing and Urban Development	1,920	17,141	15,242	23,473
Department of the Interior	388	4,432	4,276	6,386
Department of Justice	608	6,281	4,921	8,689
Department of Labor	3,008	25,573	18,999	34,503
Department of State	254	3,200	3,000	4,306
Department of Transportation	2,492	22,172	20,837	30,768
Department of the Treasury:				
Interest on the Public Debt	47,569	230,855	210,194	286,290
Other	-272	-5,787	-6,750	-9,243
Department of Veterans Affairs	1,164	23,588	22,913	31,338
Environmental Protection Agency	519	4,223	3,731	5,776
General Services Administration	353	593	-87	756
National Aeronautics and Space Administration	1,030	10,440	9,240	13,499
Office of Personnel Management	3,058	25,984	23,830	35,161
Small Business Administration	49	495	530	529
Other independent agencies:				
Resolution Trust Corporation	3,494	23,414	31,950	84,579
Other	397	14,447	19,529	41,130
Undistributed offsetting receipts:				
Interest	-30,641	-70,020	-60,331	-70,343
Other	-3,052	-27,590	-25,676	-39,093
Total Outlays	105,849	967,359	940,171	1,409,563
(On-budget)	90,901	793,005	776,455	1,171,658
(Off-budget)	14,948	174,354	163,716	237,905
Surplus (+) or deficit (-)	-2,460	-177,464	-162,593	-318,123
(On-budget)	-14,579	-226,739	-212,088	-378,505
(Off-budget)	+12,119	+49,276	+49,494	+60,382

¹Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

... No Transactions.

Table 4. Receipts of the U.S. Government, June 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	27,449			303,282			292,853		
Presidential Election Campaign Fund	6			31			30		
Other	18,681			117,480			125,535		
Total—Individual income taxes	46,135	1,618	44,517	420,793	74,086	346,706	418,419	67,962	350,457
Corporation income taxes	17,472	932	16,540	88,152	11,721	76,431	85,221	12,723	72,498
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	22,826	604	22,222	186,569	604	185,965	179,934	791	179,143
Self-Employment Contributions Act taxes	2,221		2,221	16,068		16,068	14,078		14,078
Deposits by States	11		11	10		10	15		15
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—FOASI trust fund	25,058	604	24,454	202,647	604	202,043	194,028	791	193,237
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,441	66	2,375	19,934	66	19,868	18,654	76	18,578
Self-Employment Contributions Act taxes	238		238	1,718		1,718	1,399		1,399
Deposits by States	(**)		(**)	1		1	-4		-4
Other				(**)		(**)			
Total—FDI trust fund	2,679	66	2,613	21,652	66	21,586	20,049	76	19,973
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	6,248	161	6,087	50,188	161	50,027	48,315	215	48,100
Self-Employment Contributions Act taxes	677		677	4,364		4,364	3,680		3,680
Receipts from Railroad Retirement Board	329		329	329		329	332		332
Deposits by States	(**)		(**)	2		2	-8		-8
Total—FHI trust fund	7,254	161	7,093	54,883	161	54,722	52,319	215	52,104
Railroad retirement accounts:									
Rail industry pension fund	173	-4	177	1,701	-8	1,709	1,713	34	1,678
Railroad social security equivalent benefit	-185		-185	939		939	945		945
Total—Employment taxes and contributions	34,979	827	34,152	281,822	823	280,999	269,053	1,116	267,937
Unemployment insurance:									
State taxes deposited in Treasury	184		184	11,511		11,511	12,033		12,033
Federal Unemployment Tax Act taxes	75	9	66	4,074	116	3,958	3,888	126	3,762
Railroad Unemployment taxes	(**)		(**)	141		141	157		157
Railroad debt repayment	(**)		(**)	84		84	85		85
Total—Unemployment insurance	260	9	251	15,809	116	15,693	16,163	126	16,037
Other retirement contributions:									
Federal employees retirement—Employee contributions	349		349	3,333		3,333	3,321		3,321
Contributions for non-Federal employees	6		6	80		80	86		86
Total—Other retirement contributions	355		355	3,412		3,412	3,407		3,407
Total—Social Insurance taxes and contributions	35,594	836	34,758	301,044	939	300,105	288,624	1,242	287,381
Excise taxes:									
Miscellaneous excise taxes ¹	1,747	-68	1,814	13,561	199	13,362	13,362	555	12,807
Airport and airway trust fund	625	2	623	3,619	10	3,609	2,758	10	2,748
Highway trust fund	1,129	88	1,041	12,557	352	12,205	11,247	518	10,729
Black lung disability trust fund	56		56	495		495	496		496
Total—Excise taxes	3,557	23	3,534	30,232	561	29,671	27,862	1,083	26,779
Estate and gift taxes	741	33	708	8,526	245	8,282	9,019	200	8,819
Customs duties	1,303	88	1,215	12,258	607	11,651	12,807	506	12,302
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,961		1,961	14,700		14,700	17,179		17,179
All other	157	(**)	157	2,358	9	2,350	2,165	3	2,163
Total—Miscellaneous receipts	2,118	(**)	2,117	17,059	9	17,050	19,345	3	19,342
Total—Receipts	106,920	3,531	103,389	878,063	88,168	789,896	861,297	83,719	777,578
Total—On-budget	79,183	2,861	76,322	653,764	87,498	566,266	647,220	82,852	564,368
Total—Off-budget	27,737	670	27,067	224,300	670	223,630	214,077	867	213,210

¹Includes amounts for windfall profits tax pursuant to P.L. 96-223.

... No Transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	34	(**)	34	290	1	289	286	1	286
House of Representatives	54	(**)	54	491	1	490	437	1	436
Joint items	6	.....	6	87	.....	87	117	.....	117
Congressional Budget Office	2	.....	2	15	.....	15	14	.....	14
Architect of the Capitol	39	1	38	150	6	144	107	6	100
Library of Congress	26	.....	26	354	.....	354	408	.....	408
Government Printing Office:									
Revolving fund (net)	-9	.....	-9	-36	.....	-36	23	.....	23
General fund appropriations	11	.....	11	88	.....	88	69	.....	69
General Accounting Office	29	.....	29	297	.....	297	278	.....	278
United States Tax Court	2	.....	2	22	.....	22	20	.....	20
Other Legislative Branch agencies	2	.....	2	22	.....	22	20	.....	20
Proprietary receipts from the public .....	.....	-1	1	.....	5	-5	.....	17	-17
Intradudgetary transactions	-1	.....	-1	-16	.....	-16	-13	.....	-13
Total—Legislative Branch	195	(**)	194	1,763	12	1,751	1,768	24	1,743
The Judiciary:									
Supreme Court of the United States .....	(**)	.....	(**)	14	.....	14	11	.....	11
Courts of appeals, district courts, and other judicial services	131	.....	131	1,308	.....	1,308	1,068	.....	1,068
Other	7	.....	7	62	.....	62	52	.....	52
Total—The Judiciary	139	.....	139	1,384	.....	1,384	1,131	.....	1,131
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	24	.....	24	22	.....	22
Office of Management and Budget	3	.....	3	38	.....	38	32	.....	32
Other	9	.....	9	82	.....	82	54	.....	54
Total—Executive Office of the President	15	.....	15	144	.....	144	107	.....	107
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	6	3	4	5,797	64	5,733	542	505	37
Foreign military financing	257	.....	257	-475	.....	-475	3,586	.....	3,586
Economic support fund	119	.....	119	3,663	.....	3,663	3,020	.....	3,020
Military assistance	14	.....	14	73	.....	73	362	.....	362
Peacekeeping Operations	2	.....	2	33	.....	33	19	.....	19
Other	3	.....	3	28	.....	28	29	.....	29
Proprietary receipts from the public .....	.....	(**)	(**)	.....	246	-246	.....	307	-307
Total—International Security Assistance	401	2	399	9,118	310	8,809	7,559	812	6,747
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association .....	.....	.....	.....	530	.....	530	688	.....	688
International Organizations and Programs	4	.....	4	204	.....	204	232	.....	232
Other	43	.....	43	384	.....	384	281	.....	281
Total—Multilateral assistance	47	.....	47	1,119	.....	1,119	1,201	.....	1,201
Agency for International Development:									
Functional Development Assistance Program	117	.....	117	1,143	.....	1,143	1,195	.....	1,195
Sub-Saharan Africa Development Assistance	30	.....	30	311	.....	311	246	.....	246
Operating Expenses	30	.....	30	302	.....	302	324	.....	324
Payment to Foreign Service Retirement and Disability Fund .....	.....	.....	.....	40	.....	40	40	.....	40
Other	20	3	17	181	31	151	118	32	86
Proprietary receipts from the public .....	.....	77	-77	.....	623	-623	.....	589	-589
Total—Agency for International Development	197	80	117	1,978	654	1,324	1,922	621	1,301
Peace Corps	12	.....	12	132	.....	132	118	.....	118
Overseas Private Investment Corporation	6	13	-7	41	131	-90	36	142	-106
Other	5	3	3	50	13	37	50	6	44
Total—International Development Assistance	268	96	172	3,319	798	2,522	3,327	769	2,559

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	173	.....	173	65	.....	65	- 302	.....	- 302
Military Sales Programs:									
Special Defense Acquisition Fund	8	48	- 41	126	275	- 149	151	262	- 111
Foreign Military Sales Trust Fund	863	.....	863	8,680	.....	8,680	6,719	.....	6,719
Kuwait Civil Reconstruction Trust Fund .....	(**)	.....	(**)	(**)	.....	(**)	.....	.....	.....
Proprietary receipts from the public .....	.....	1,340	- 1,340	.....	9,469	- 9,469	.....	7,732	- 7,732
Other .....	(**)	.....	(**)	6	.....	6	60	.....	60
Total—Funds Appropriated to the President	1,713	1,486	226	21,316	10,851	10,465	17,515	9,575	7,939
Department of Agriculture:									
Agricultural Research Service	52	.....	52	466	.....	466	461	.....	461
Cooperative State Research Service	35	.....	35	289	.....	289	269	.....	269
Extension Service	33	.....	33	272	.....	272	274	.....	274
Foreign Agricultural Service	3	.....	3	75	.....	75	71	.....	71
Foreign Assistance Programs	72	.....	72	580	.....	580	590	.....	590
Agricultural Stabilization and Conservation Service:									
Conservation Programs	28	.....	28	1,722	.....	1,722	1,567	.....	1,567
Other	- 6	.....	- 6	- 15	.....	- 15	13	.....	13
Federal Crop Insurance Corporation	30	3	27	779	296	483	1,015	304	711
Commodity Credit Corporation:									
Price support and related programs	570	600	- 29	15,947	5,494	10,454	13,693	6,336	7,358
National Wool Act Program	2	.....	2	169	.....	169	101	.....	101
Rural Electrification Administration	112	144	- 32	2,842	2,712	130	2,925	2,785	140
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	536	103	433	3,387	2,127	1,260	3,856	2,392	1,464
Rural housing insurance fund	498	237	261	3,980	1,969	2,011	4,158	1,949	2,210
Rural development insurance fund	112	27	84	900	356	544	2,399	1,755	644
Other	2	(**)	2	11	2	9	6	2	5
Salaries and expenses	36	.....	36	303	.....	303	303	.....	303
Rural water and waste disposal grants	14	.....	14	106	.....	106	94	.....	94
Other	7	.....	7	64	.....	64	56	.....	56
Total—Farmers Home Administration	1,204	367	837	8,751	4,454	4,297	10,873	6,097	4,776
Soil Conservation Service	60	.....	60	591	.....	591	573	.....	573
Animal and Plant Health Inspection Service	30	.....	30	299	.....	299	255	.....	255
Agricultural Marketing Service	37	.....	37	505	1	504	420	.....	420
Food Safety and Inspection Service	37	.....	37	341	.....	341	321	.....	321
Food and Nutrition Service:									
Food stamp program	1,665	.....	1,665	14,567	.....	14,567	11,789	.....	11,789
State child nutrition payments	506	.....	506	4,618	.....	4,618	4,163	.....	4,163
Women, infants and children programs	205	.....	205	1,768	.....	1,768	1,686	.....	1,686
Other	51	.....	51	430	.....	430	404	.....	404
Total—Food and Nutrition Service	2,427	.....	2,427	21,384	.....	21,384	18,042	.....	18,042
Forest Service:									
National Forest system	204	.....	204	964	.....	964	930	.....	930
Forest Service permanent appropriations	2	.....	2	205	.....	205	258	.....	258
Other	28	.....	28	865	.....	865	680	.....	680
Total—Forest Service	234	.....	234	2,034	.....	2,034	1,867	.....	1,867
Other	28	2	26	298	22	277	313	25	288
Proprietary receipts from the public .....	.....	54	- 54	.....	871	- 871	.....	1,099	- 1,099
Intrabudgetary transactions .....	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Total—Department of Agriculture	4,988	1,170	3,818	57,329	13,848	43,481	53,643	16,646	36,997

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	12	2	10	153	21	133	149	22	127
Bureau of the Census	24		24	390		390	1,141		1,141
Promotion of Industry and Commerce	23		23	215		215	205		205
Science and Technology:									
National Oceanic and Atmospheric Administration	97	2	95	1,034	11	1,023	1,077	13	1,064
Patent and Trademark Office	-3		-3	16		16	79		79
National Institute of Standards and Technology	13		13	123		123	112		112
Other	(**)		(**)	65		65	62		62
Total—Science and Technology	107	2	105	1,238	11	1,227	1,330	13	1,317
Other	5		5	62		62	65		65
Proprietary receipts from the public		(**)	(**)		46	-46		44	-44
Intrabudgetary transactions	-1		-1	-4		-4	-3		-3
Total—Department of Commerce	171	4	166	2,055	77	1,978	2,887	79	2,808
Department of Defense—Military:									
Military personnel:									
Department of the Army	1,679		1,679	24,899		24,899	22,106		22,106
Department of the Navy	1,634		1,634	21,041		21,041	19,795		19,795
Department of the Air Force	1,046		1,046	16,710		16,710	15,872		15,872
Total—Military personnel	4,359		4,359	62,651		62,651	57,773		57,773
Operation and Maintenance:									
Department of the Army	2,733		2,733	26,545		26,545	19,915		19,915
Department of the Navy	2,295		2,295	21,898		21,898	20,965		20,965
Department of the Air Force	1,921		1,921	20,624		20,624	18,757		18,757
Defense Agencies:									
Defense Cooperation Account	-42	740	-782	-362	38,550	-38,912			
Other	755		755	6,164		6,164	5,965		5,965
Total—Operation and Maintenance	7,662	740	6,922	74,869	38,550	36,319	65,603		65,603
Procurement:									
Department of the Army	1,094		1,094	11,413		11,413	11,009		11,009
Department of the Navy	2,977		2,977	25,649		25,649	24,240		24,240
Department of the Air Force	2,642		2,642	22,327		22,327	22,375		22,375
Defense agencies	267		267	2,257		2,257	2,329		2,329
Total—Procurement	6,981		6,981	61,645		61,645	59,953		59,953
Research, Development, Test, and Evaluation:									
Department of the Army	459		459	4,179		4,179	4,141		4,141
Department of the Navy	666		666	5,788		5,788	7,005		7,005
Department of the Air Force	1,039		1,039	9,872		9,872	11,355		11,355
Defense agencies	711		711	6,140		6,140	6,279		6,279
Total—Research, Development, Test, and Evaluation	2,875		2,875	25,980		25,980	28,779		28,779
Military Construction:									
Department of the Army	89		89	698		698	954		954
Department of the Navy	90		90	645		645	1,063		1,063
Department of the Air Force	63		63	640		640	1,089		1,089
Defense Agencies	29		29	634		634	701		701
Total—Military construction	271		271	2,617		2,617	3,806		3,806
Family housing:									
Department of the Army	128		128	1,182		1,182	1,239		1,239
Department of the Navy	60		60	595		595	563		563
Department of the Air Force	65		65	676		676	698		698
Defense Agencies	5		5	38	1	37	18	4	14
Revolving and Management Funds:									
Department of the Army	194		194	74		74	-91		-91
Department of the Navy	-106	(**)	-106	-62	2	-64	242	2	240
Department of the Air Force	137		137	179		179	194		194
Defense Agencies	-378	(**)	-379	-884	3	-887	563	(**)	563
Other:									
Department of the Army	-174	108	-282	431	332	99	341	338	3
Department of the Navy	14	111	-97	474	249	225	414	130	283
Department of the Air Force	9	101	-93	131	544	-412	145	295	-150
Defense Agencies	(**)	-49	49	4	130	-126	20	67	-47
Total—Department of Defense-Military	22,102	1,012	21,090	230,598	39,810	190,788	220,259	835	219,424

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	82	.....	82	874	.....	874	832	.....	832
Operation and maintenance, general	121	.....	121	948	.....	948	983	.....	983
Other	71	.....	71	717	.....	717	712	.....	712
Proprietary receipts from the public .....	.....	20	-20	.....	108	-108	.....	108	-108
Total—Corps of Engineers	274	20	254	2,539	108	2,431	2,527	108	2,420
Military retirement:									
Payment to military retirement fund .....	.....	.....	.....	10,782	.....	10,782	10,596	.....	10,596
Retired pay .....	(**)	.....	(**)	1	.....	1	1	.....	1
Military retirement fund	1,947	.....	1,947	17,215	.....	17,215	16,055	.....	16,055
Intrabudgetary transactions .....	.....	.....	.....	-10,782	.....	-10,782	-10,596	.....	-10,596
Education benefits	-3	.....	-3	55	.....	55	31	.....	31
Other	4	(**)	4	47	(**)	47	69	(**)	69
Proprietary receipts from the public .....	.....	1	-1	.....	6	-6	.....	4	-4
Total—Department of Defense—Civil	2,222	21	2,202	19,857	114	19,743	18,685	112	18,572
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	498	.....	498	4,077	.....	4,077	3,688	.....	3,688
Impact aid	77	.....	77	728	.....	728	777	.....	777
School improvement programs	138	.....	138	1,109	.....	1,109	964	.....	964
Chicago Litigation Settlements	4	.....	4	6	.....	6	7	.....	7
Indian Education	7	.....	7	52	.....	52	51	.....	51
Total—Office of Elementary and Secondary Education	724	.....	724	5,972	.....	5,972	5,487	.....	5,487
Office of Bilingual Education and Minority Languages Affairs	23	.....	23	148	.....	148	149	.....	149
Office of Special Education and Rehabilitative Services:									
Special education	152	.....	152	1,813	.....	1,813	1,326	.....	1,326
Rehabilitation services and disability research	174	.....	174	1,520	.....	1,520	1,431	.....	1,431
Special institutions for persons with disabilities	8	.....	8	84	.....	84	71	.....	71
Office of Vocational and Adult Education	51	.....	51	861	.....	861	972	.....	972
Office of Postsecondary Education:									
College housing loans	1	3	-2	18	47	-29	15	72	-57
Student financial assistance	259	.....	259	4,707	.....	4,707	4,462	.....	4,462
Guaranteed student loans	264	.....	264	3,726	.....	3,726	3,453	.....	3,453
Higher education	37	.....	37	410	.....	410	487	.....	487
Howard University	15	.....	15	136	.....	136	130	.....	130
Other	2	.....	2	27	.....	27	16	.....	16
Total—Office of Postsecondary Education	577	3	574	9,024	47	8,978	8,564	72	8,492
Office of Educational Research and Improvement	20	.....	20	209	.....	209	181	.....	181
Departmental Management	26	.....	26	265	.....	265	246	.....	246
Proprietary receipts from the public .....	.....	6	-6	.....	40	-40	.....	50	-50
Total—Department of Education	1,757	9	1,748	19,895	87	19,809	18,426	122	18,304
Department of Energy:									
Atomic energy defense activities	815	.....	815	7,377	.....	7,377	6,552	.....	6,552
Energy programs:									
General science and research activities	61	.....	61	783	.....	783	727	.....	727
Energy supply, R and D activities	177	.....	177	1,663	.....	1,663	1,610	.....	1,610
Uranium supply and enrichment activities	86	.....	86	917	.....	917	1,007	.....	1,007
Fossil energy research and development	37	.....	37	311	.....	311	276	.....	276
Energy conservation	33	.....	33	266	.....	266	255	.....	255
Strategic petroleum reserve	14	.....	14	-283	.....	-283	337	.....	337
Nuclear waste disposal fund	20	.....	20	203	.....	203	246	.....	246
Other	82	1	82	446	3	443	348	(**)	348
Total—Energy Programs	510	1	510	4,305	3	4,302	4,806	(**)	4,806
Power Marketing Administration	116	122	-5	873	1,357	-485	848	1,071	-223
Departmental Administration	24	.....	24	308	.....	308	316	.....	316
Proprietary receipts from the public .....	.....	229	-229	.....	2,105	-2,105	.....	2,012	-2,012
Intrabudgetary transactions	3	.....	3	-175	.....	-175	-130	.....	-130
Total—Department of Energy	1,469	351	1,117	12,689	3,465	9,224	12,392	3,083	9,310

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	46	(**)	46	474	2	471	412	2	410
Health Resources and Services Administration:									
Public enterprise funds	4	.....	4	30	.....	30	7	.....	7
Health resources and services	188	.....	188	1,212	.....	1,212	1,154	.....	1,154
Indian Health Service	91	.....	91	931	.....	931	825	.....	825
Centers for Disease Control	102	.....	102	830	.....	830	725	.....	725
National Institutes of Health:									
Cancer Research	157	.....	157	1,224	.....	1,224	1,280	.....	1,280
Heart, Lung, and Blood Research	98	.....	98	827	.....	827	848	.....	848
Diabetes, Digestive and Kidney Diseases	49	.....	49	443	.....	443	416	.....	416
Neurological Disorders and Stroke	52	.....	52	386	.....	386	381	.....	381
Allergy and Infectious Diseases	76	.....	76	628	.....	628	599	.....	599
General Medical Sciences	57	.....	57	533	.....	533	543	.....	543
Child Health and Human Development	42	.....	42	342	.....	342	335	.....	335
Other research institutes	105	.....	105	828	.....	828	810	.....	810
Research resources	25	.....	25	274	.....	274	287	.....	287
Other	-49	.....	-49	247	.....	247	166	.....	166
Total—National Institutes of Health	611	.....	611	5,730	.....	5,730	5,667	.....	5,667
Alcohol, Drug Abuse, and Mental Health Administration	173	.....	173	1,957	.....	1,957	1,475	.....	1,475
Agency for Health Care Policy and Research	7	.....	7	2	.....	2	.....	.....	.....
Office of Assistant Secretary for Health	18	.....	18	186	.....	186	164	.....	164
Total—Public Health Service	1,240	(**)	1,240	11,350	2	11,348	10,429	2	10,427
Health Care Financing Administration:									
Grants to States for Medicaid	5,354	.....	5,354	37,763	.....	37,763	29,942	.....	29,942
Payments to health care trust funds	3,146	.....	3,146	26,575	.....	26,575	25,766	.....	25,766
Other	2	.....	2	91	.....	91	46	.....	46
Federal hospital insurance trust fund:									
Benefit payments	5,373	.....	5,373	51,002	.....	51,002	48,799	.....	48,799
Administrative expenses and construction	52	.....	52	666	.....	666	522	.....	522
Total—FHI trust fund	5,425	.....	5,425	51,667	.....	51,667	49,321	.....	49,321
Federal supplementary medical insurance trust fund:									
Benefit payments	3,452	.....	3,452	32,976	.....	32,976	30,308	.....	30,308
Administrative expenses and construction	139	.....	139	1,143	.....	1,143	1,144	.....	1,144
Total—FSMI trust fund	3,591	.....	3,591	34,119	.....	34,119	31,453	.....	31,453
Total—Health Care Financing Administration	17,517	.....	17,517	150,215	.....	150,215	136,527	.....	136,527
Social Security Administration:									
Payments to social security trust funds	7	.....	7	4,287	2,889	1,398	3,635	.....	3,635
Special benefits for disabled coal miners	71	.....	71	640	.....	640	656	.....	656
Supplemental security income program	81	.....	81	11,437	.....	11,437	10,385	.....	10,385
Total—Social Security Administration	160	.....	160	16,364	2,889	13,475	14,676	.....	14,676
Family Support Administration:									
Family support payments to States	1,101	.....	1,101	10,041	.....	10,041	9,115	.....	9,115
Low income home energy assistance	76	.....	76	1,549	.....	1,549	1,202	.....	1,202
Refugee and entrant assistance	5	.....	5	267	.....	267	299	.....	299
Grants to States for special services	43	.....	43	286	.....	286	263	.....	263
Payments to States for family support activities	67	.....	67	411	.....	411	178	.....	178
Interim assistance to States for legalization	99	.....	99	765	.....	765	412	.....	412
Other	7	.....	7	63	.....	63	59	.....	59
Total—Family Support Administration	1,399	.....	1,399	13,382	.....	13,382	11,526	.....	11,526
Human Development Services:									
Social services	196	.....	196	2,133	.....	2,133	2,081	.....	2,081
Human development services	347	.....	347	2,356	.....	2,356	2,081	.....	2,081
Payments to states for foster care and adoption assistance	176	.....	176	1,565	.....	1,565	1,245	.....	1,245
Total—Human Development Services	718	.....	718	6,055	.....	6,055	5,406	.....	5,406
Office of the Secretary	25	.....	25	133	.....	133	44	.....	44
Proprietary receipts from the public .....	.....	1,032	-1,032	.....	9,111	-9,111	.....	8,768	-8,768
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	-3,146	.....	-3,146	-27,049	.....	-27,049	-24,960	.....	-24,960

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund				475		475	- 806		- 806
Total—Department of Health and Human Services, Except Social Security	17,912	1,032	16,880	170,925	12,002	158,923	152,843	8,770	144,073
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	19,974		19,974	175,921		175,921	163,115		163,115
Administrative expenses and construction	133		133	1,318		1,318	1,159		1,159
Payment to railroad retirement account	3,375		3,375	3,375		3,375	2,969		2,969
Interest on normalized tax transfers				418		418	982		982
Total—FOASI trust fund	23,482		23,482	181,032		181,032	168,225		168,225
Federal disability insurance trust fund:									
Benefit payments	2,300		2,300	19,878		19,878	18,087		18,087
Administrative expenses and construction	55		55	590		590	558		558
Payment to railroad retirement account	82		82	82		82	80		80
Interest on normalized tax transfers				45		45	100		100
Total—FDI trust fund	2,438		2,438	20,595		20,595	18,824		18,824
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions ¹	-7		-7	-1,398		-1,398	-3,635		-3,635
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	25,912	(**)	25,912	200,230	(**)	200,230	183,414	(**)	183,414
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	782	502	281	6,079	4,616	1,463	5,585	4,826	759
Housing for the elderly or handicapped fund	36	53	-16	1,029	478	551	841	464	377
Other	5	6	(**)	-5	53	-58	(**)	51	-51
Rent supplement payments	4		4	39		39	37		37
Homeownership assistance	9		9	90		90	78		78
Rental housing assistance	54		54	487		487	469		469
Rental housing development grants	1		1	20		20	64		64
Low-rent public housing	51		51	662		662	623		623
Public housing grants	138		138	1,292		1,292	1,000		1,000
College housing grants	2		2	16	(**)	16	16		16
Lower income housing assistance	899		899	8,185		8,185	7,858		7,858
Section 8 contract renewals	47		47	197		197			
Other	1		1	11		11	10		10
Total—Housing Programs	2,031	560	1,470	18,103	5,147	12,956	16,581	5,341	11,241
Public and Indian Housing Programs:									
Payments for operation of low income housing projects ..	165		165	1,469		1,469	1,289		1,289
Low-rent public housing—loans and other expenses	8	1	7	242	32	210	375	37	338
Total—Public and Indian Housing Programs	173	1	172	1,711	32	1,679	1,664	37	1,627
Government National Mortgage Association:									
Management and liquidating functions fund				(**)	3	-3	11	14	-3
Guarantees of mortgage-backed securities	184	199	-15	1,562	1,834	-271	879	1,208	-329
Total—Government National Mortgage Association	184	199	-15	1,562	1,836	-274	890	1,222	-333
Community Planning and Development:									
Public enterprise fund	5	9	-5	67	84	-17	40	88	-48
Community development grants	238		238	2,175		2,175	2,078		2,078
Urban development action grants	11		11	104		104	166		166
Rental rehabilitation grants	11		11	112		112	153		153
Other	11		11	91		91	67		67
Total—Community Planning and Development	275	9	265	2,549	84	2,465	2,503	88	2,415

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	26	.....	26	297	.....	297	274	.....	274
Other	1	.....	1	18	.....	18	18	.....	18
Total—Department of Housing and Urban Development	2,689	769	1,920	24,240	7,100	17,141	21,930	6,688	15,242
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	38	.....	38	338	.....	338	331	.....	331
Firefighting	12	.....	12	99	.....	99	69	.....	69
Other	15	.....	15	113	.....	113	264	.....	264
Minerals Management Service	46	.....	46	511	.....	511	479	.....	479
Office of Surface Mining Reclamation and Enforcement	29	.....	29	241	.....	241	236	.....	236
Total—Land and minerals management	139	.....	139	1,302	.....	1,302	1,378	.....	1,378
Water and science:									
Bureau of Reclamation:									
Construction program	22	.....	22	225	.....	225	244	.....	244
Operation and maintenance	14	.....	14	163	.....	163	144	.....	144
Other	51	4	47	444	77	367	387	22	365
Geological Survey	44	.....	44	382	.....	382	383	.....	383
Bureau of Mines	14	3	12	139	21	117	132	20	111
Total—Water and science	145	6	139	1,353	98	1,255	1,289	42	1,247
Fish and wildlife and parks:									
United States Fish and Wildlife Service	84	.....	84	756	.....	756	636	.....	636
National Park Service	110	.....	110	845	.....	845	802	.....	802
Total—Fish and wildlife and parks	194	.....	194	1,601	.....	1,601	1,438	.....	1,438
Bureau of Indian Affairs:									
Operation of Indian programs	75	.....	75	974	.....	974	788	.....	788
Indian tribal funds	-33	.....	-33	283	.....	283	276	.....	276
Other	16	1	14	224	11	213	325	9	316
Total—Bureau of Indian Affairs	58	1	57	1,481	11	1,469	1,389	9	1,380
Territorial and International Affairs	9	.....	9	238	.....	238	251	.....	251
Departmental offices	8	.....	8	76	.....	76	82	.....	82
Proprietary receipts from the public .....	.....	158	-158	.....	1,457	-1,457	.....	1,394	-1,394
Intrabudgetary transactions .....	(**)	.....	(**)	-53	.....	-53	-106	.....	-106
Total—Department of the Interior	554	166	388	5,999	1,566	4,432	5,721	1,444	4,276
Department of Justice:									
Legal activities	163	.....	163	1,932	.....	1,932	1,208	.....	1,208
Federal Bureau of Investigation	128	.....	128	1,291	.....	1,291	1,148	.....	1,148
Drug Enforcement Administration	41	.....	41	467	.....	467	396	.....	396
Immigration and Naturalization Service	98	23	75	905	242	664	811	168	643
Federal Prison System	137	5	132	1,173	48	1,125	1,013	42	972
Office of Justice Programs	57	.....	57	494	.....	494	352	.....	352
Other	11	.....	11	308	.....	308	203	.....	203
Total—Department of Justice	636	28	608	6,570	290	6,281	5,130	209	4,921
Department of Labor:									
Employment and Training Administration:									
Training and employment services	364	.....	364	2,634	.....	2,634	2,636	.....	2,636
Community service employment for older Americans	29	.....	29	270	.....	270	267	.....	267
Federal unemployment benefits and allowances	13	.....	13	117	.....	117	107	.....	107
State unemployment insurance and employment service operations	-14	.....	-14	3	.....	3	10	.....	10
Advances to the unemployment trust fund and other funds .....	.....	.....	.....	30	.....	30	(**)	.....	(**)
Other	5	.....	5	55	.....	55	45	.....	45

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued
[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,024		2,024	19,139		19,139	13,124		13,124
State administrative expenses	251		251	2,065		2,065	1,927		1,927
Federal administrative expenses	10		10	157		157	116		116
Veterans employment and training	13		13	120		120	123		123
Repayment of advances from the general fund									
Railroad unemployment insurance	6		6	74		74	72		72
Other	2		2	16		16	82		82
Total—Unemployment trust fund	2,305		2,305	21,571		21,571	15,443		15,443
Total—Employment and Training Administration	2,703		2,703	24,680		24,680	18,509		18,509
Pension Benefit Guaranty Corporation	46	38	8	517	947	-430	548	1,017	-470
Employment Standards Administration:									
Salaries and expenses	14		14	165		165	137		137
Special benefits	191		191	236		236	-99		-99
Black lung disability trust fund	51		51	461		461	460		460
Other	8		8	78		78	70		70
Occupational Safety and Health Administration	20		20	193		193	182		182
Bureau of Labor Statistics	17		17	155		155	142		142
Other	36		36	325		325	311		311
Proprietary receipts from the public		(**)	(**)		3	-3		6	-6
Intrabudgetary transactions	-40		-40	-287		-287	-237		-237
Total—Department of Labor	3,046	38	3,008	26,523	951	25,573	20,022	1,023	18,999
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	114		114	1,385		1,385	1,405		1,405
Acquisition and maintenance of buildings abroad	37		37	274		274	260		260
Payment to Foreign Service retirement and disability fund				109		109	106		106
Foreign Service retirement and disability fund	32		32	275		275	263		263
Other	5		5	62		62	41		41
Total—Administration of Foreign Affairs	188		188	2,104		2,104	2,075		2,075
International Organizations and Conferences	4		4	728		728	570		570
Migration and Refugee Assistance	48		48	381		381	365		365
International Narcotics Control	10		10	85		85	96		96
Other	5		5	54		54	42		42
Proprietary receipts from the public		1	-1		3	-3		2	-2
Intrabudgetary transactions	(**)		(**)	-149		-149	-147		-147
Total—Department of State	255	1	254	3,204	3	3,200	3,002	2	3,000
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,256		1,256	10,139		10,139	9,951		9,951
Other	19		19	98		98	84		84
Other programs	6		6	57		57	70		70
Total—Federal Highway Administration	1,280		1,280	10,294		10,294	10,105		10,105
National Highway Traffic Safety Administration	22		22	177		177	188		188
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	1		1	426		426	442		442
Other	3	1	2	178	4	174	-31	16	-48
Total—Federal Railroad Administration	4	1	3	604	4	600	411	16	394

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	177		177	1,763		1,763	1,715		1,715
Discretionary grants	76		76	776		776	650		650
Other	34		34	448		448	487		487
Federal Aviation Administration:									
Operations	151		151	1,692		1,692	2,225		2,225
Other	(**)	(**)	(**)	1	2	-2	14	15	-1
Airport and airway trust fund:									
Grants-in-aid for airports	115		115	1,113		1,113	880		880
Facilities and equipment	100		100	1,008		1,008	927		927
Research, engineering and development	20		20	130		130	102		102
Operations	167		167	1,503		1,503	604		604
Total—Airport and airway trust fund	403		403	3,754		3,754	2,513		2,513
Total—Federal Aviation Administration	553	(**)	553	5,447	2	5,444	4,752	15	4,737
Coast Guard:									
Operating expenses	128		128	1,575		1,575	1,510		1,510
Acquisition, construction, and improvements	15		15	254		254	276		276
Retired pay	46		46	327		327	302		302
Other	52	(**)	51	151	4	147	166	4	163
Total—Coast Guard	240	(**)	240	2,307	4	2,303	2,254	4	2,251
Maritime Administration	87	11	76	918	666	252	534	310	224
Other	34	1	32	134	14	120	116	7	109
Proprietary receipts from the public		(**)	(**)		4	-4		9	-9
Intrabudgetary transactions							-13		-13
Total—Department of Transportation	2,507	14	2,492	22,868	696	22,172	21,199	362	20,837
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	-128	2	-129	-1,581	19	-1,600	-1,913	15	-1,928
Other	-5		-5	19		19	48		48
Financial Management Service:									
Salaries and expenses	13		13	167		167	189		189
Payment to the Resolution Funding Corporation				1,293		1,293	161		161
Claims, Judgements, and Relief Acts	32		32	384		384	326		326
Other	24		24	155		155	110		110
Total—Financial Management Service	69		69	2,000		2,000	786		786
Federal Financing Bank	553		553	337		337	374		374
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	18		18	226		226	191		191
Internal Revenue collections for Puerto Rico	21		21	165		165	184		184
United States Customs Service	116		116	1,341		1,341	1,198		1,198
Bureau of Engraving and Printing	3		3	36		36	52		52
United States Mint	13		13	63		63	48		48
Bureau of the Public Debt	9		9	134		134	150		150
Internal Revenue Service:									
Processing tax returns and assistance	109		109	1,322		1,322	1,405		1,405
Tax Law Enforcement	268		268	2,590		2,590	2,663		2,663
Information system	31		31	475		475			
Payment where earned income credit exceeds liability for tax	2101		101	4,753		4,753	4,261		4,261
Refunding internal revenue collections, interest	447		447	2,009		2,009	1,386		1,386
Other	10	1	9	100	5	95	56	10	46
Total—Internal Revenue Service	966	1	965	11,249	5	11,244	9,771	10	9,761

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued
[S millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	33	.....	33	333	.....	333	296	.....	296
Comptroller of the Currency	22	1	20	210	148	62	194	134	60
Office of Thrift Supervision	18	5	14	168	208	-39	105	165	-60
Interest on the public debt:									
Public issues (accrual basis)	17,328	.....	17,328	158,115	.....	158,115	147,302	.....	147,302
Special issues (cash basis)	30,241	.....	30,241	72,740	.....	72,740	62,892	.....	62,892
Total—Interest on the public debt	47,569	.....	47,569	230,855	.....	230,855	210,194	.....	210,194
Other	3	.....	3	30	.....	30	27	.....	27
Proprietary receipts from the public .....	.....	177	-177	.....	2,931	-2,931	.....	3,244	-3,244
Receipts from off-budget Federal entities .....	.....	.....	.....	-463	.....	-463	-1,082	.....	-1,082
Intrabudgetary transactions	-1,799	.....	-1,799	-16,742	.....	-16,742	-13,610	.....	-13,610
Total—Department of the Treasury	47,483	186	47,297	228,378	3,310	225,068	207,012	3,568	203,444
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	168	78	90	1,733	1,396	336	1,852	1,287	565
Other	30	89	-59	205	421	-217	189	295	-106
Compensation and pensions	65	.....	65	12,104	.....	12,104	11,750	.....	11,750
Readjustment benefits	26	.....	26	454	.....	454	412	.....	412
Post-Vietnam-era veterans education account	4	.....	4	137	.....	137	185	.....	185
Insurance Funds:									
National service life	102	.....	102	946	.....	946	918	.....	918
United States government life	2	.....	2	21	.....	21	24	.....	24
Veterans special life	9	69	-60	89	165	-76	82	160	-78
Other	1	.....	1	11	.....	11	15	.....	15
Total—Veterans Benefits Administration	408	235	172	15,699	1,983	13,716	15,428	1,741	13,686
Veterans Health Services and Research Administration:									
Medical care	954	.....	954	9,190	.....	9,190	8,578	.....	8,578
Other	46	18	28	391	172	220	368	171	197
Departmental Administration:									
General operating expenses	42	.....	42	694	.....	694	654	.....	654
Construction projects	57	.....	57	469	.....	469	496	.....	496
Other	8	.....	8	69	(**)	69	94	.....	94
Proprietary receipts from the public:									
National service life .....	.....	33	-33	.....	307	-307	.....	299	-299
United States government life .....	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	(**)	36	-36	(**)	360	-360	(**)	331	-331
Intrabudgetary transactions	-27	.....	-27	-102	.....	-102	-162	.....	-162
Total—Department of Veterans Affairs	1,487	323	1,164	26,410	2,822	23,588	25,455	2,542	22,913
Environmental Protection Agency:									
Salaries and expenses	115	.....	115	762	.....	762	645	.....	645
Abatement, control, and compliance	78	.....	78	575	.....	575	487	.....	487
Construction grants	189	.....	189	1,695	.....	1,695	1,643	.....	1,643
Hazardous substance superfund	116	.....	116	1,007	.....	1,007	842	.....	842
Other	31	(**)	30	1,126	15	1,111	226	25	202
Proprietary receipts from the public .....	.....	9	-9	.....	65	-65	.....	90	-90
Intrabudgetary transactions .....	.....	.....	.....	-861	.....	-861	.....	.....	.....
Total—Environmental Protection Agency	528	10	519	4,304	80	4,223	3,845	115	3,731
General Services Administration:									
Real property activities	341	.....	341	343	.....	343	-213	.....	-213
Personal property activities	-12	.....	-12	140	.....	140	126	.....	126
Information Resources Management Service	7	.....	7	86	.....	86	-78	.....	-78
Federal property resources activities	2	.....	2	12	.....	12	9	.....	9
General activities	17	.....	17	49	.....	49	121	.....	121
Proprietary receipts from the public .....	.....	1	-1	.....	37	-37	.....	53	-53
Total—General Services Administration	354	1	353	630	37	593	-35	53	-87

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	457	.....	457	4,318	.....	4,318	3,685	.....	3,685
Space flight, control, and data communications	381	.....	381	4,262	.....	4,262	3,870	.....	3,870
Construction of facilities	20	.....	20	228	.....	228	141	.....	141
Research and program management	172	.....	172	1,625	.....	1,625	1,539	.....	1,539
Other	1	.....	1	8	(**)	8	6	.....	6
Total—National Aeronautics and Space Administration	1,030	.....	1,030	10,440	(**)	10,440	9,240	.....	9,240
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	295	.....	295	2,454	.....	2,454	2,024	.....	2,024
Payment to civil service retirement and disability fund .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	2,791	.....	2,791	25,069	.....	25,069	23,302	.....	23,302
Employees health benefits fund	1,030	1,074	-43	9,079	9,872	-793	8,111	8,990	-880
Employees life insurance fund	97	99	-2	861	1,648	-787	845	1,544	-699
Retired employees health benefits fund	1	1	(**)	7	7	(**)	9	9	(**)
Other	22	.....	22	90	.....	90	110	.....	110
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions .....	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	-5	.....	-5	-49	.....	-49	-27	.....	-27
Total—Office of Personnel Management	4,231	1,173	3,058	37,511	11,527	25,984	34,374	10,543	23,830
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	88	62	25	698	572	126	634	645	-11
Disaster loan fund	31	40	-8	485	418	67	645	407	238
Other	5	1	3	25	15	10	26	15	11
Other	28	(**)	29	292	(**)	292	293	(**)	293
Total—Small Business Administration	152	103	49	1,500	1,005	495	1,598	1,068	530
Other Independent agencies:									
Action	17	.....	17	138	.....	138	126	.....	126
Board for International Broadcasting	15	.....	15	163	.....	163	162	.....	162
Corporation for Public Broadcasting .....	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment .....	.....	.....	.....	671	.....	671	557	.....	557
Other	-1	.....	-1	7	43	-36	20	57	-38
Equal Employment Opportunity Commission	15	.....	15	148	.....	148	141	.....	141
Export-Import Bank of the United States	363	197	167	1,493	1,664	-171	1,572	1,361	212
Federal Communications Commission	16	4	12	86	35	52	81	18	63
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	3,386	861	2,525	9,649	7,021	2,629	10,503	5,434	5,068
Savings Association Insurance Fund	-1	(**)	-1	24	63	-39	115	14	100
FSLIC Resolution Fund	195	209	-14	7,048	2,428	4,620	6,697	2,062	4,635
Federal Emergency Management Agency:									
Public Enterprise Funds	13	26	-13	94	246	-152	421	255	166
Disaster Relief	37	.....	37	474	.....	474	1,229	.....	1,229
Salaries and expenses	10	.....	10	113	.....	113	109	.....	109
Emergency management and planning assistance	21	.....	21	202	.....	202	217	.....	217
Emergency food and shelter program	12	.....	12	117	.....	117	115	.....	115
Federal Housing Finance Board	1	1	(**)	7	9	-2	19	7	12
Federal Trade Commission	5	.....	5	55	.....	55	43	.....	43
Interstate Commerce Commission	3	.....	3	34	.....	34	33	.....	33
Legal Services Corporation	10	.....	10	244	.....	244	238	.....	238
National Archives and Records Administration	6	.....	6	102	(**)	102	115	.....	115
National Credit Union Administration:									
Credit union share insurance fund	4	8	-4	51	311	-260	50	139	-89
Central liquidity facility	54	27	27	373	349	23	213	270	-57
Other	6	(**)	6	-7	2	-9	-10	1	-10

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies—Continued									
National Endowment for the Arts	10	.....	10	128	.....	128	125	.....	125
National Endowment for the Humanities	14	.....	14	105	.....	105	95	.....	95
National Labor Relations Board	10	.....	10	109	.....	109	109	.....	109
National Science Foundation	182	.....	182	1,456	.....	1,456	1,308	.....	1,308
Nuclear Regulatory Commission	34	16	18	331	73	258	287	35	252
Panama Canal Commission	39	39	(**)	370	390	-20	356	359	-2
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	3,064	3,370	-306	31,779	33,442	-1,664	30,641	30,895	-254
Payment to the Postal Service Fund .....	.....	.....	.....	393	.....	393	376	.....	376
Railroad Retirement Board:									
Federal windfall subsidy	26	.....	26	242	.....	242	251	.....	251
Federal payments to the railroad retirement accounts .....	(**)	.....	(**)	78	.....	78	160	.....	160
Milwaukee railroad restructuring, administration .....	(**)	.....	(**)	(**)	.....	(**)	1	.....	1
Rail Industry Pension Fund:									
Advances from FOASI fund	-84	.....	-84	-746	.....	-746	-707	.....	-707
OASI certifications	84	.....	84	746	.....	746	706	.....	706
Administrative expenses	5	.....	5	50	.....	50	46	.....	46
Interest on refunds and taxes .....	(**)	.....	(**)	-4	.....	-4	57	.....	57
Supplemental annuity pension fund	226	.....	226	2,026	.....	2,026	1,964	.....	1,964
Other .....	(**)	.....	(**)	3	.....	3	3	.....	3
Intrabudgetary Transactions:									
Social security equivalent benefit account	375	.....	375	3,323	.....	3,323	3,163	.....	3,163
Payments from other funds to railroad retirement trust funds	-3,457	.....	-3,457	-3,457	.....	-3,457	-3,049	.....	-3,049
Other	261	.....	261	183	.....	183	32	.....	32
Total—Railroad Retirement Board	-2,564	.....	-2,564	2,444	.....	2,444	2,628	.....	2,628
Resolution Trust Corporation	³ 3,494	.....	3,494	35,479	12,065	23,414	44,972	13,023	31,950
Securities and Exchange Commission	10	.....	10	110	.....	110	113	18	95
Smithsonian Institution	25	.....	25	254	.....	254	225	.....	225
Tennessee Valley Authority	187	237	-50	4,010	3,928	82	5,140	5,332	-193
United States Information Agency	111	.....	111	735	2	733	675	(**)	675
Other	86	5	81	823	177	646	766	52	714
Total—Other independent agencies	8,892	5,000	3,892	100,109	62,249	37,861	110,811	59,332	51,479
Undistributed offsetting receipts:									
Other Interest .....	.....	(**)	(**)	.....	(**)	(**)	.....	2	-2
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund .....	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	-1,452	.....	-1,452	-13,002	.....	-13,002	-12,180	.....	-12,180
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-418	.....	-418	-3,620	.....	-3,620	-3,375	.....	-3,375
Payments for military service credits	-120	.....	-120	-120	.....	-120	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	-45	.....	-45	-390	.....	-390	-351	.....	-351
Payments for military service credits	-16	.....	-16	-16	.....	-16	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	-179	.....	-179	-1,555	.....	-1,555	-1,506	.....	-1,506
Payments for military service credits	-30	.....	-30	-30	.....	-30	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	-7	.....	-7	-65	.....	-65	-60	.....	-60
Office of Personnel Management:									
Civil Service retirement and disability fund	-692	.....	-692	-6,409	.....	-6,409	-5,825	.....	-5,825
Total—Employer share, employee retirement	-2,959	.....	-2,959	-25,206	.....	-25,206	-23,297	.....	-23,297

Table 5. Outlays of the U.S. Government, June 1991 and Other Periods—Continued

[\$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund				-7		-7	-8		-8
Department of Defense—Civil:									
Education benefits fund	(**)		(**)	-2		-2	-14		-14
Military retirement fund	23		23	-7,842		-7,842	-6,501		-6,501
Soldiers' and Airmen's Home permanent fund	(**)		(**)	-55		-55	-50		-50
Corps of Engineers	-4		-4	-12		-12	-8		-8
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	-9,579		-9,579	-19,034		-19,034	-14,879		-14,879
Federal disability insurance trust fund (OFF-BUDGET)	-481		-481	-1,032		-1,032	-840		-840
Federal hospital insurance trust fund	-4,558		-4,558	-8,970		-8,970	-7,877		-7,877
Federal supplementary medical insurance trust fund ..	-769		-769	-1,576		-1,576	-1,389		-1,389
Department of Labor:									
Unemployment trust fund	-1,988		-1,988	-4,287		-4,287	-3,970		-3,970
Department of State:									
Foreign Service retirement and disability fund	-243		-243	-478		-478	-434		-434
Department of Transportation:									
Airport and airway trust fund	-645		-645	-1,290		-1,290	-1,229		-1,229
Oil spill liability trust fund	(**)		(**)	-4		-4			
Highway trust fund	-747		-747	-1,455		-1,455	-1,495		-1,495
Department of Veterans Affairs:									
United States government life insurance fund	-6		-6	-13		-13	-14		-14
National service life insurance fund	-528		-528	-1,062		-1,062	-1,040		-1,040
Environmental Protection Agency:									
Post-closure liability trust fund							(**)		(**)
Other	(**)		(**)	2		2	-3		-3
National Aeronautics and Space Administration									
Office of Personnel Management fund:				-1		-1	-1		-1
Civil Service retirement and disability fund	-11,096		-11,096	-22,123		-22,123	-19,989		-19,989
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	-19		-19	-664		-664	-477		-477
Other	2		2	-9		-9	-93		-93
Total—Interest received by trust funds	-30,638		-30,638	-69,914		-69,914	-60,310		-60,310
Unrealized Discount on trust fund investments	-3		-3	-106		-106	-21		-21
Rents and Royalties on the Outer Continental Shelf lands ..	92		-92	2,383		-2,383	2,378		-2,378
Total—Undistributed offsetting receipts	-33,601	92	-33,693	-95,226	2,384	-97,610	-83,628	2,379	-86,008
Total outlays	118,839	12,989	105,849	1,141,646	174,286	967,359	1,068,746	128,575	940,171
Total On-Budget	100,521	9,620	90,901	933,849	140,844	793,005	874,135	97,679	776,455
Total Off-Budget	18,318	3,370	14,948	207,796	33,442	174,354	194,611	30,895	163,716
Total Surplus (+) or Deficit (-)			-2,460			-177,464			-162,593
Total On-Budget			-14,579			-226,739			-212,088
Total Off-Budget			+12,119			+49,276			+49,494

MEMORANDUM

Receipts offset against outlays

[\$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	31,548	29,371
Receipts from off-budget Federal entities	463	1,082
Intrabudgetary transactions	156,546	140,558
Governmental Receipts	38,550	
Total receipts offset against outlays	227,108	171,011

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

²Represents estimated earned income credit payments in excess of tax liability.

³Includes receipts totalling \$2,588 million.

No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, June 1991 and Other Periods
[\$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	40,756	304,675	286,323	3,218,313	3,482,232	3,522,988
Federal Financing Bank				15,000	15,000	15,000
Total public debt securities	40,756	304,675	286,323	3,233,313	3,497,232	3,537,988
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	- 76	- 7,806	7,598	32,758	25,027	24,952
Total federal securities	40,680	296,869	293,921	3,266,073	3,522,261	3,562,942
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	29,965	99,361	98,389	795,907	865,302	895,268
Total borrowing from the public	10,715	197,508	195,532	2,470,166	2,656,959	2,667,674
Plus premium on public debt securities	- 3	17	218	816	837	833
Less discount on public debt securities	- 207	16,024	39,136	60,627	76,858	76,651
Total borrowing from the public less premium & discount	10,919	181,501	156,615	2,410,355	2,580,937	2,591,856
Accrued interest payable to the public	12,714	1,103	1,092	44,537	32,926	45,640
Allocations of special drawing rights	- 129	- 382	216	6,823	6,569	6,441
Deposit funds	- 22	815	- 651	8,422	9,259	9,237
Miscellaneous liability accounts (includes checks outstanding etc.)	- 8,334	- 8,446	- 631	9,882	9,770	1,437
Total liability accounts	15,148	174,591	156,641	2,480,020	2,639,462	2,654,610
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash: ¹						
Federal Reserve account	5,203	4,184	- 7,982	7,638	6,619	11,822
Tax and loan note accounts	10,527	- 756	1,627	32,517	21,234	31,761
Balance	15,730	3,428	- 6,356	40,155	27,853	43,583
Special drawing rights:						
Total holdings	- 206	- 357	1,003	10,666	10,515	10,309
SDR certificates issued to Federal Reserve Banks		- 1,500		- 8,518	- 10,018	- 10,018
Balance	- 206	- 1,857	1,003	2,148	497	291
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments				19,699	19,699	19,699
Maintenance of value adjustments	- 472	- 1,398	790	5,253	4,326	3,855
Letter of credit issued to IMF	- 512	- 184	- 633	- 14,976	- 14,648	- 15,160
Dollar deposits with the IMF	2	- 3	6	- 58	- 63	- 61
Receivable/payable (-) for interim maintenance of value adjustments	758	1,793	- 488	- 1,035	- 1	758
Balance	- 223	207	- 326	8,883	9,314	9,090
Loans to International Monetary Fund			- 74	(**)	(**)	(**)
Other cash and monetary assets	- 3,285	4,789	1,377	9,653	17,728	14,442
Total cash and monetary assets	12,015	6,567	- 4,375	60,839	55,391	67,406
Miscellaneous asset accounts	708	- 4,582	- 1,118	9,506	4,215	4,924
Total asset accounts	12,723	1,984	- 5,492	70,345	59,606	72,330
Excess of liabilities (+) or assets (-)	+ 2,424	+ 172,606	+ 162,133	+ 2,409,674	+ 2,579,856	+ 2,582,281
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	36	4,858	460		4,822	4,858
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (-)]	+ 2,460	+ 177,464	+ 162,593	+ 2,409,674	+ 2,584,678	+ 2,587,138

¹ Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

.. No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, June 1991 and Other Periods

Classification	[\$ millions]		
	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,579,856	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status			25
Revisions by Federal Agencies to the prior budget results		92	1,335
Prior year revision for accrued interest		833	833
Excess of liabilities beginning of period (current basis)	2,579,856	2,409,674	2,189,781
Budget surplus (–) or deficit:			
Based on composition of unified budget in prior fiscal year	2,460	177,464	162,593
Changes in composition of unified budget			
Total surplus (–) or deficit (Table 2)	2,460	177,464	162,593
Total—on-budget (Table 2)	14,579	226,739	212,088
Total—off-budget (Table 2)	– 12,119	– 49,276	– 49,494
Transactions not applied to current year's surplus or deficit:			
Seigniorage	– 36	– 347	– 448
Proceeds from sales of loan assets with recourse			
Profit on sale of gold			
Net receipts from cancelled checks		– 4,511	
Net gain/loss for IMF loan valuation adjustment			– 12
Total—transactions not applied to current year's surplus or deficit	– 36	– 4,858	– 460
Excess of liabilities close of period	2,582,281	2,582,281	2,351,914

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, June 1991 and Other Periods

Classification	[\$ millions]					
	Net Transactions (–) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States				(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund		– 1,531	– 48	2,981	1,450	1,450
FSLIC Resolution Fund	– 94	– 6,357	– 451	19,339	13,075	12,981
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	22	71	98	357	407	428
Department of the Interior:						
Bureau of Land Management				13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages				(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	– 4	11		126	140	137
Department of Defense:						
Homeowners assistance mortgages		(**)	– 1	3	3	3
Independent agencies:						
National Archives and Records Administration				302	302	302
Postal Service				250	250	250
Tennessee Valley Authority				9,380	9,380	9,380
Total agency securities	– 76	– 7,806	7,598	32,758	25,027	24,952

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1991 and Other Periods

[\$ millions]						
Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	3	- 458	58	505	44	47
Housing and Other Credit Guarantee Program, AID	3	35	14	82	114	117
Department of Agriculture:						
Commodity Credit Corporation	99	5,270	2,997	16,619	21,791	21,890
Farmers Home Administration:						
Agriculture Credit Insurance Fund	835	- 4,350	210	14,035	8,850	9,685
Rural Development Insurance Fund	85	- 1,130	- 855	2,981	1,766	1,851
Rural Housing Insurance Fund	255	- 1,540	- 2,115	4,111	2,316	2,571
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund				113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund				25	25	25
Rural Electrification and Telephone Revolving Fund		124	191	7,865	7,989	7,989
Rural Telephone Bank				759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA			6	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund		46	36	67	113	113
College Housing Loans			- 211	649	649	649
Department of Energy:						
Bonneville Power Administration		60	- 50	1,694	1,754	1,754
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	265	1,338	702	5,537	6,610	6,875
Housing for the Elderly or Handicapped		439	338	7,019	7,458	7,458
Public and Indian Housing:						
Low-Rent Public Housing		100	250		100	100
Department of the Interior:						
Bureau of Mines, Helium Fund				252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated				20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	(**)	(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation		- 3		- 36	- 39	- 39
Regional Rail Reorganization Program		(**)	- 95	39	39	39
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund						
Ocean Freight Differential						
Department of the Treasury:						
Federal Financing Bank Revolving Fund	2,546	11,810	21,598	158,318	167,582	170,128
Department of Veterans Affairs:						
Direct Loan Revolving Fund				1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund		8	7	138	146	146
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund			- 34			
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund			16	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account				2,128	2,128	2,128
Social Security Equivalent Benefit Account	- 2,375	- 518	- 572	2,369	4,226	1,851
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities				20	20	20
Tennessee Valley Authority				150	150	150
Export-Import Bank of the United States						
Total agency borrowing from the Treasury financed through public debt securities issued						
	1,717	11,231	22,492	227,263	236,777	238,493

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, June 1991 and Other Periods—Continued

[\$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	3	- 5,053	- 284	9,756	4,700	4,702
Department of Agriculture:						
Rural Electrification Administration	16	- 91	- 140	23,450	23,342	23,358
Farmers Home Administration:						
Agriculture Credit Insurance Fund	- 415	- 415	- 2,870	20,343	20,343	19,928
Rural Housing Insurance Fund		620	1,150	28,031	28,651	28,651
Rural Development Insurance Fund				3,675	3,675	3,675
Department of the Navy		- 48	- 48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association		- 30	- 30	4,880	4,850	4,850
Department of Energy						
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund		- 3	5	157	155	155
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses		- 47	- 45	1,951	1,903	1,903
Community Development Grants	(**)	- 25	- 23	244	219	219
Department of Interior:						
Territorial and International Affairs		- 1	- 1	55	54	54
Department of Transportation:						
Federal Railroad Administration	(**)	- 2	- 13	23	22	22
General Services Administration:						
Federal Buildings Fund	153	251	- 6	367	465	618
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications		- 1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	- 7	- 123	- 122	1,133	1,017	1,011
Independent Agencies:						
Export-Import Bank of the United States	57	- 102	27	11,340	11,180	11,238
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	2,900	2,900				2,900
National Credit Union Administration	27	23	- 47	57	53	80
Pennsylvania Avenue Development Corporation	2	29			27	29
Postal Service		- 297	- 297	6,698	6,401	6,401
Resolution Trust Corporation	300	16,726	9,970	41,482	57,908	58,208
Tennessee Valley Authority	- 490	- 1,438	- 1,880	16,738	15,789	15,300
Washington Metropolitan Transit Authority				177	177	177
Total borrowing from the Federal Financing Bank	2,546	11,810	5,444	173,325	182,588	185,134

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own

securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than \$500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1991 and Other Periods

Classification	[\$ millions]					
	Net Purchases or Sales (–)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	– 1	6	7	7
Department of Commerce	(**)	(**)	– 10	9	9	9
Department of Defense	– 3,797	5,773	.....	.....	9,571	5,773
Department of Energy	– 19	410	298	2,492	2,921	2,902
Department of Health and Human Services .....	.....	– 11	8	11	.....	.....
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	11	269	331	6,635	6,893	6,904
Agency securities .....	.....	.....	.....	.....	.....	.....
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities .....	.....	3	3	4	7	7
Agency securities .....	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	9	268	319	2,051	2,310	2,319
Agency securities .....	.....	– 3	10	79	77	77
Housing management:						
Community disposal operations fund:						
Agency securities .....	.....	.....	.....	.....	.....	.....
Other	12	45	59	145	178	190
Department of the Interior:						
Public debt securities	– 3	65	189	1,357	1,425	1,423
Agency securities .....	.....	.....	.....	.....	.....	.....
Department of Labor	– 8	436	477	1,607	2,051	2,043
Department of Transportation	10	112	209	604	706	716
Department of the Treasury	887	506	363	1,954	1,573	2,460
Department of Veterans Affairs:						
Veterans reopened insurance fund	28	29	26	674	674	702
Canteen Service Revolving Fund .....	.....	2	2	45	47	47
Guaranty and Indemnity Fund	29	180	63	113	264	293
Independent agencies:						
Export-Import Bank of the United States	– 98	72	– 48	78	248	150
Federal Emergency Management Agency:						
National insurance development fund .....	.....	183	– 348	200	383	383
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	373	– 1,262	– 5,109	8,438	6,804	7,177
FSLIC Resolution Fund:						
Public debt securities	185	– 431	– 1,047	902	287	472
Savings Association Insurance Fund	2	39	.....	13	50	52
Postal Service	262	1,798	326	3,064	4,600	4,862
National Credit Union Administration	– 1	272	100	1,895	2,168	2,167
Tennessee Valley Authority	– 456	– 1,642	5,901	5,447	4,261	3,805
Other	– 25	228	3	625	879	853
Other	15	234	121	2,074	2,293	2,308
Total public debt securities	– 2,586	7,578	2,235	40,445	50,609	48,023
Total agency securities .....	.....	– 3	10	145	142	142
Total Federal funds	– 2,586	7,576	2,245	40,590	50,751	48,165
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	4	4
Library of Congress	(**)	2	2	4	5	5
Other	1	1	5	25	25	26
The Judiciary:						
Judicial survivors annuity fund .....	.....	12	7	158	170	170
Department of Agriculture	(**)	2	19	11	13	13
Department of Commerce .....	(**)	(**)	(**)	.....	(**)	(**)
Department of Defense—Military .....	.....	1	(**)	8	9	9
Department of Defense—Civil:						
Military Retirement Fund	– 495	13,288	13,101	64,752	78,535	78,040
Other	14	193	153	1,018	1,197	1,211

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, June 1991 and Other Periods—Continued

		[\$ millions]				
Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	10,982	45,637	46,618	203,717	238,372	249,354
Federal disability insurance trust fund	737	1,778	2,603	11,505	12,547	13,284
Federal hospital insurance trust fund:						
Public debt securities	7,124	13,506	13,321	96,249	102,631	109,755
Agency securities						
Federal supplementary medical insurance trust fund	1,666	3,996	2,944	14,286	16,617	18,282
Other	- 65	79	146	386	530	465
Department of the Interior:						
Public debt securities	- 49	- 10	- 9	210	249	200
Agency securities						
Department of Labor:						
Unemployment trust fund	- 39	- 1,359	4,619	50,528	49,208	49,169
Other	- 8	- 22	- 14	48	34	26
Department of State:						
Foreign service retirement and disability fund	225	441	355	4,881	5,098	5,322
Other			(**)			
Department of Transportation:						
Airport and airway trust fund	874	1,088	1,442	14,312	14,525	15,399
Highway trust fund	1,353	2,609	2,000	16,679	17,935	19,288
Other	4	217	85	900	1,114	1,117
Department of the Treasury	- 20	- 61	- 62	152	111	91
Department of Veterans Affairs:						
Government life insurance fund	1	- 11	- 14	164	152	153
National service life insurance:						
Public debt securities	430	395	397	10,917	10,882	11,312
Veterans special life insurance fund	57	73	74	1,298	1,314	1,371
General Post Fund National Homes		1	3	31	31	31
Environmental Protection Agency	134	808	302	2,742	3,416	3,550
National Aeronautics and Space Administration		(**)	(**)	15	16	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	9,335	6,763	5,942	235,686	233,114	242,449
Employees health benefits fund	33	812	905	4,612	5,390	5,423
Employees life insurance fund	- 4	785	703	10,606	11,394	11,391
Retired employees health benefits fund	(**)	(**)	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation						
Federal Emergency Management Agency		- 1		1		
Harry S. Truman Memorial Scholarship Trust Fund	(**)	2	4	49	52	52
Japan-United States Friendship Commission	(**)	1	(**)	16	18	17
Railroad Retirement Thrift Investment Board						
Railroad Retirement Board	263	750	492	9,271	9,757	10,020
Other	1	9	1	78	86	87
Total public debt securities	32,551	91,785	96,145	755,317	814,551	847,102
Total agency securities						
Total trust funds	32,551	91,785	96,145	755,317	814,551	847,102
Grand total	29,965	99,361	98,389	795,907	865,302	895,268

... No transactions.
 (**) Less than \$500,000.

Note: Investments are in public debt securities unless otherwise noted.
 Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,691	27,156	46,471	50,882	27,929	11,288	77,768	20,005	44,517				346,706	350,457
Corporation income taxes	1,614	1,294	22,523	3,829	2,495	12,807	13,296	2,032	16,540				76,431	72,498
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824	32,416	39,671	27,192	34,152				280,999	267,937
Unemployment insurance	1,082	2,098	217	778	1,678	226	2,435	6,928	251				15,693	16,037
Other retirement contributions	373	416	345	354	370	402	372	426	355				3,412	3,407
Excise taxes	3,011	2,953	3,005	2,931	2,594	4,149	3,842	3,653	3,534				29,671	26,779
Estate and gift taxes	1,065	845	741	906	772	864	1,546	835	708				8,282	8,819
Customs duties	1,528	1,354	1,281	1,324	1,215	1,271	1,219	1,244	1,215				11,651	12,302
Miscellaneous receipts	2,478	3,183	2,399	1,237	2,780	1,381	231	1,245	2,117				17,050	19,342
Total—budget receipts this year ..	76,986	70,507	101,900	100,713	67,657	64,805	140,380	63,560	103,389				789,896	.....
(On-budget)	57,025	45,530	82,059	70,022	45,594	39,011	108,745	41,957	76,322				566,266	.....
(Off-budget)	19,960	24,977	19,841	30,690	22,063	25,794	31,634	21,603	27,067				223,630	.....
Total—budget receipts prior year	68,420	71,174	89,122	99,524	65,141	64,805	139,604	69,186	110,601				.....	777,578
(On-budget)	50,116	51,951	69,044	74,229	44,104	38,975	106,755	45,489	83,704				.....	564,368
(Off-budget)	18,304	19,223	20,077	25,295	21,037	25,829	32,849	23,697	26,897				.....	213,210
Outlays														
Legislative Branch	209	219	144	189	140	156	146	352	194				1,751	1,743
The Judiciary	112	128	164	193	152	138	141	217	139				1,384	1,131
Executive Office of the President ...	17	11	17	16	17	18	17	17	15				144	107
Funds Appropriated to the President:														
International security assistance ..	447	4,756	316	- 173	292	1,170	249	1,354	399				8,809	6,747
International development assistance	415	153	211	376	169	293	525	208	172				2,522	2,559
Other	- 262	- 447	- 517	334	397	- 372	303	43	- 344				- 866	- 1,366
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	1,804	2,820	1,614	417	1,288	1,230	861	45				11,202	8,049
Other	3,695	4,670	2,533	2,939	2,727	3,762	3,978	4,199	3,774				32,278	28,948
Department of Commerce	257	334	252	192	147	186	193	252	166				1,978	2,808
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739	8,515	7,905	9,567	6,094				69,089	59,276
Department of the Navy	8,420	9,504	8,000	6,972	8,015	9,055	8,688	9,603	7,518				75,776	74,153
Department of the Air Force	7,253	9,207	8,503	5,741	7,742	8,205	8,094	9,049	6,821				70,616	70,191
Defense agencies:														
Defense Cooperation Account ..	- 1,630	- 2,300	- 378	- 1,086	- 8,887	- 12,851	- 5,196	- 5,801	- 782				- 38,912	.....
Other	1,379	1,774	1,398	1,802	1,479	1,927	1,350	1,673	1,438				14,219	15,804
Total Military	22,467	26,739	24,816	19,804	16,089	14,852	20,841	24,091	21,090				190,788	219,424
Civil	2,174	2,192	2,119	2,251	2,191	2,186	2,204	2,224	2,202				19,743	18,572
Department of Education	2,308	2,065	2,329	2,508	2,374	2,413	1,911	2,152	1,748				19,809	18,304
Department of Energy	1,339	1,177	1,097	896	875	802	697	1,224	1,117				9,224	9,310
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189	1,345	1,325	1,503	1,240				11,348	10,427
Health Care Financing Administration:														
Grants to States for Medicaid ..	3,901	3,844	3,840	4,131	3,961	4,078	4,359	4,294	5,354				37,763	29,942
Federal hospital ins. trust fund	4,800	5,829	5,369	5,687	5,778	5,805	6,360	6,615	5,425				51,667	49,321
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475	3,472	4,166	4,449	3,591				34,119	31,453
Other	2,795	2,751	1,943	2,926	3,085	3,803	3,128	3,088	3,147				26,666	25,812
Social Security Administration ...	2,792	2,346	- 1,473	1,521	1,370	1,352	2,794	2,613	160				13,475	14,676
Family Support Administration	1,485	1,131	1,535	1,854	1,549	1,392	1,583	1,455	1,399				13,382	11,526
Human Development Service	441	404	922	927	634	736	699	574	718				6,055	5,406
Other	- 3,686	- 3,671	- 2,952	- 3,938	- 4,110	- 4,825	- 4,126	- 4,091	- 4,153				- 35,553	- 34,489
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	19,130	19,908	19,960	20,064	20,135	20,151	23,482				181,032	168,225
Federal disability ins. trust fund	2,118	2,190	2,176	2,296	2,273	2,340	2,351	2,414	2,438				20,595	18,824
Other	- 1,539	- 7	2,857	- 1,341	- 1	- 7	- 1,328	- 25	- 7				- 1,398	- 3,635

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued

[\$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782	1,685	2,009	1,839	1,920				17,141	15,242
Department of the Interior	592	597	435	594	348	375	533	570	388				4,432	4,276
Department of Justice	968	793	514	618	695	592	738	755	608				6,281	4,921
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640	2,896	2,954	2,647	2,305				21,571	15,443
Other	599	165	564	430	186	155	571	628	703				4,002	3,556
Department of State	376	695	313	153	365	309	380	355	254				3,200	3,000
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758	885	992	1,193	1,274				10,237	10,035
Other	1,358	1,083	1,423	1,451	1,295	1,192	1,535	1,379	1,218				11,935	10,802
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826	18,585	18,602	23,151	47,569				230,855	210,194
Other	-2,527	-2,491	-265	-1,217	928	1,275	-888	-330	-272				-5,787	-6,750
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339	1,317	1,476	2,657	65				12,104	11,750
National service life	63	62	69	72	72	81	77	73	69				638	619
United States government life	2	2	2	2	2	3	2	3	2				21	24
Other	1,516	1,390	1,033	815	1,164	1,315	1,629	936	1,028				10,825	10,519
Environmental Protection Agency	493	456	447	423	458	464	538	426	519				4,223	3,731
General Services Administration	107	345	-309	170	-407	446	-508	396	353				593	-87
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063	1,139	1,220	1,235	1,030				10,440	9,240
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879	3,023	2,975	2,690	3,058				25,984	23,830
Small Business Administration	201	35	1	39	29	41	62	37	49				495	530
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	815	280	583	-442	-2,057	-572	596	901	2,525				2,629	5,068
Savings Association Fund	-16	1	17	-11	-4	-6	-16	-3	-1				-39	100
FSLIC Resolution Fund	496	267	565	330	137	1,119	718	1,002	-14				4,620	4,635
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	-443	-486	695	-698	-919	-306				-1,664	-254
Payment to the Postal Service Fund	127		29	118			118						393	376
Resolution Trust Corporation	5,683	2,810	2,673	-400	2	4,385	3,340	1,427	3,494				23,414	31,950
Tennessee Valley Authority	18	-22	-78	26	-2	-122	134	179	-50				82	-193
Other independent agencies	1,316	1,768	1,138	1,093	1,101	1,334	1,102	1,331	-1,756				8,426	9,795
Undistributed offsetting receipts:														
Employer share, employee retirement	-2,753	-2,494	-2,587	-2,828	-2,621	-2,924	-3,061	-2,980	-2,959				-25,206	-23,297
Interest received by trust funds	-302	-3,954	-29,230	-77	-542	-196	-272	-4,703	-30,638				-69,914	-60,310
Rents and royalties on Outer Continental Shelf lands	-468	-281	-304	-281	-258	-28	-470	-200	-92				-2,383	-2,378
Other	-13	-11	-10	-8	-7	-34	-16	-4	-3				-106	-23
Totals this year:														
Total outlays	108,270	118,142	109,212	99,023	93,834	105,876	110,249	116,906	105,849				967,359	.....
(On-budget)	89,358	96,693	94,679	79,105	72,667	83,339	90,361	95,902	90,901				793,005	.....
(Off-budget)	18,913	21,449	14,533	19,918	21,167	22,536	19,887	21,004	14,948				174,354	.....
Total—surplus (+) or deficit (-) ..	-31,285	-47,635	-7,311	+1,690	-26,177	-41,071	+30,131	-53,346	-2,460				-177,464	.....
(On-budget)	-32,332	-51,163	-12,620	-9,082	-27,073	-44,329	+18,384	-53,945	-14,579				-226,739	.....
(Off-budget)	+1,048	+3,528	+5,309	+10,772	+896	+3,258	+11,747	+599	+12,119				+49,276	.....
Total—borrowing from the public less premium & discount	27,809	46,062	13,176	25,478	34,808	-9,059	-8,442	40,751	10,919				181,501	156,615
Totals—outlays prior year	94,503	100,906	103,893	91,242	100,348	118,128	97,775	111,668	121,706				.....	940,171
(On-budget)	74,716	81,003	92,296	72,927	80,785	97,605	79,659	91,718	105,746				.....	776,455
(Off-budget)	19,787	19,904	11,598	18,315	19,563	20,524	18,116	19,950	15,960				.....	163,716
Total—surplus (+) or deficit (-) prior year	-26,084	-29,732	-14,772	+8,282	-35,207	-53,324	+41,829	-42,482	-11,105				.....	-162,593
(On-budget)	-24,600	-29,052	-23,251	+1,302	-36,681	-58,629	+27,096	-46,229	-22,042				.....	-212,088
(Off-budget)	-1,483	-680	+8,480	+6,980	+1,474	+5,306	+14,733	+3,747	+10,937				.....	+49,494

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of June 30, 1991

[\$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month
							This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	1,268	411	856	4,899	3,780	1,119	14,312	14,525	15,399
Black lung disability	56	51	5	498	461	37			
Federal disability insurance	3,155	2,438	717	22,350	20,595	1,755	11,505	12,547	13,284
Federal employees life and health		-45	45		-1,580	1,580	15,219	16,786	16,815
Federal employees retirement	12,399	2,824	9,576	32,697	25,349	7,348	240,729	238,385	247,945
Federal hospital insurance	11,886	5,425	6,461	65,075	51,667	13,408	96,249	102,631	109,755
Federal old-age and survivors insurance	34,578	23,482	11,096	226,889	181,032	45,857	203,717	238,372	249,354
Federal supplementary medical insurance	4,916	3,591	1,325	37,434	34,119	3,315	14,286	16,617	18,282
Highways	1,788	1,365	424	13,660	11,152	2,508	16,679	17,935	19,288
Military advances	1,340	863	477	9,469	8,680	789			
Railroad retirement	3,207	607	2,601	6,669	5,398	1,270	9,271	9,757	10,020
Military retirement	1,429	1,947	-518	31,626	17,215	14,412	64,752	78,535	78,040
Unemployment	2,278	2,305	-27	20,173	21,571	-1,398	50,528	49,208	49,169
Veterans life insurance	568	45	523	1,384	891	493	12,380	12,349	12,836
All other trust	286	314	-28	4,223	2,667	1,556	5,694	6,905	6,916
Total trust fund receipts and outlays and investments held from Table 6-D	79,154	45,621	33,533	477,046	382,998	94,048	755,317	814,551	847,102
Less interfund transactions	40,032	40,032	.....	138,804	138,804	.....		
Trust fund receipts and outlays on the basis of tables 4 & 5	39,122	5,589	33,533	338,242	244,193	94,048			
Total federal fund receipts and outlays	66,785	102,778	-35,993	471,617	743,129	-271,512			
Less interfund transactions	16	16	.....	226	226	.....		
Federal fund receipts & outlays on the basis of tables 4 & 5	66,769	102,762	-35,993	471,391	742,903	-271,512			
Less offsetting proprietary receipts	2,502	2,502	.....	19,737	19,737	.....		
Net budget receipts & outlays	103,389	105,849	-2,460	789,896	967,359	-177,464			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side

of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, June 1991 and Other Periods

[\$ millions]			
Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	44,517	346,706	350,457
Corporation income taxes	16,540	76,431	72,498
Social insurance taxes and contributions:			
Employment taxes and contributions	34,152	280,999	267,937
Unemployment insurance	251	15,693	16,037
Other retirement contributions	355	3,412	3,407
Excise taxes	3,534	29,671	26,779
Estate and gift taxes	708	8,282	8,819
Customs	1,215	11,651	12,302
Miscellaneous	2,117	17,050	19,342
Total	103,389	789,896	777,578
NET OUTLAYS			
National defense	21,934	198,707	226,457
International affairs	725	13,446	10,737
General science, space, and technology	1,199	11,829	10,672
Energy	180	1,779	2,456
Natural resources and environment	1,518	14,075	12,915
Agriculture	597	13,844	11,198
Commerce and housing credit	6,424	34,537	47,139
Transportation	2,562	22,942	21,470
Community and regional development	503	5,660	6,718
Education, training, employment and social services	3,175	31,877	29,134
Health	6,917	51,531	42,216
Medicare	7,988	76,706	72,026
Income security	9,827	129,260	112,761
Social security	25,919	201,164	185,967
Veterans benefits and services	1,168	23,703	23,011
Administration of justice	930	9,104	7,531
General government	1,592	9,209	7,810
Interest	15,746	145,576	135,628
Undistributed offsetting receipts	- 3,051	- 27,590	- 25,675
Total	105,849	967,359	940,171

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain in-

tragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

- Appendix, *The Budget of the United States Government, FY 19__*
- The United States Budget in Brief, FY 19__*
- Special Analyses*
- Historical Tables*
- Management of the United States Government*
- Major Policy Initiatives*

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the July 1991 Statement
will be 2:00 p.m. EST August 21, 1991.

For sale by the Superintendent of Documents, U.S. Government Printing
Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is
\$27.00 per year (domestic), \$33.73 per year (foreign).
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